GBA HOLDINGS LIMITED
GBA集團有限公司

(Incorporated in Bermuda with limited liability)
(Stock Code: 00261)

PROFIT WARNING

This announcement is made by GBA Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 13.09 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**") and the Inside Information Provisions (as defined in the Listing Rules) under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

The board (the "**Board**") of the directors (the "**Directors**") of the Company wishes to inform the shareholders of the Company (the "**Shareholders**") and potential investors that, based on the information currently available to the Board and a preliminary review by the Board of the unaudited consolidated management accounts of the Group for the year ended 31 December 2025, the Group expects to record a loss attributable to owners of the Company of approximately HK$112 million for the year ended 31 December 2025 as compared to a loss attributable to owners of the Company of approximately HK$55.8 million for the year ended 31 December 2024. The significant increase in the loss attributable to owners of the Company mainly due to increase the impairment on loan and interest receivables of approximately HK$54 million.

The Company is still in the process of finalising the annual results of the Group for the year ended 31 December 2025. The information contained in this announcement is only a preliminary assessment by the Board with reference to the unaudited consolidated management accounts of the Group for the year ended 31 December 2025 and the information currently available, and is not based on any figures or information which have been audited or reviewed by the Company's auditors or reviewed by the audit committee of the Board. The actual financial results of the Group for the year ended 31 December 2025 may be different from those disclosed in this announcement. Shareholders and potential investors of the Company are advised to read carefully the results announcement of the Company for the year ended 31 December 2025 which is expected to be published on 30 March 2026.

Shareholders and potential investors of the Company are advised to exercise caution when dealing in the shares of the Company.

By order of the Board
GBA Holdings Limited
Ong Chor Wei
Chairman and Executive Director

Hong Kong, 27 March 2026

As at the date of this announcement, the executive Directors are Mr. Ong Chor Wei, Ms. Wong Misa and Ms. Lam Ka Lee; and the independent non-executive Directors are Ms. Chan Sheung Yu, Ms. Wu Wai Shan and Mr. Leung Gar-Gene Vincent.